

ALLEGHANY COUNTY BUDGET ORDINANCE
FISCAL YEAR 2010-2011

BE IT ORDAINED by the Board of Commissioners of Alleghany County, North Carolina meeting this the 28th day of June, 2010, that:

Section 1. General Fund

The following amounts are hereby appropriated in the General Fund for the operation of the county government and its activities for the fiscal year beginning July 1, 2010, and ending June 30, 2011, in accordance with the chart of accounts heretofore established for this county:

Governing Bodies	79,929
Administration	128,027
Finance	182,337
Board of Elections	96,040
Planning	49,083
Recreation	179,666
Tax Administration	309,182
Mapping	62,040
Register of Deeds	173,555
Public Buildings	318,674
Sheriff's Department	606,164
Dispatch	208,831
Roaring Gap Deputies	74,025
Animal Control	51,334
Maintenance Court Related	4,500
Jail	707,241
Emergency Management	61,042
Building Inspector	126,548
Health Dept	12,500
Ambulance Service	682,928
Cooperative Extension	64,105
Soil and Water	80,916
Veteran's Office	25,189
Transportation-Adm.	117,785
Social Services	1,200,495
Public Assistance	583,777
Adoption Assistance	17,114
In Home Aid	8,000
Child Development	461,907
Work First	9,677
County Insurance	1,072,659
Debt Service	1,448,772
School Current	2,558,675
Capital Expense	402,659
Special Appropriations	<u>1,404,778</u>
	13,570,153

It is estimated that the following revenues will be available in the General Fund for the fiscal year

beginning July 1, 2010, and ending June 30, 2011:

Current Year's Property Tax & Penalties	7,329,700
Prior Year's Property Tax	210,000
Local Option 1% & (3) 1/2% Sales Taxes	1,389,632
State & Federal Aid - Social Services Adm.	2,086,436
Revenues from State	679,436
Law Enforcement/Court & Jail Revenues	225,734
County Fees and Services Revenues	542,555
Rents-Interest and Miscellaneous Revenues	90,935
Transfers & Other Revenues	272,685
Fund Balance Appropriation	<u>743,040</u>
	13,570,153

Section 2. Economic Development Fund

The following amount is hereby appropriated in the Alleghany Economic Development Fund for the fiscal year beginning July 1, 2010, and ending June 30, 2011:

Alleghany Economic Development Fund	123,124
Vet/Dental Incentives	12,209
Joint Regional Tourism	4,000
Training Facility/WCC/BDC	35,000
Rural Center Grant (Daycare)	<u>5,848</u>
	180,181

It is estimated that the following revenues will be available in the Alleghany Economic Development Fund for the fiscal year beginning July 1, 2010, and ending June 30, 2011:

Appropriated Fund Balance	171,833
Town of Sparta Contribution	2,000
Rural Center Grant (Daycare)	5,848
Interest	<u>500</u>
	180,181

Section 3. Transportation Fund

The following amount is hereby appropriated in the Alleghany County Transportation Enterprise Fund for the fiscal year beginning July 1, 2010, and ending June 30, 2011:

Personnel Expenses	186,512
Operational Expenses	91,250
Capital Expenses	55,000
Transfers	<u>18,139</u>
	350,901

It is estimated that the following revenues will be available in the Alleghany County Transportation Enterprise Fund for the fiscal year beginning July 1, 2010, and ending June 30, 2011:

Grant Revenues	180,013
Service Revenues	<u>170,888</u>
	350,901

Section 4. Fairgrounds Fund

The following amount is hereby appropriated in the Alleghany County Fairgrounds Fund for fiscal year beginning July 1, 2010, and ending June 30, 2011:

Operating Expenses	25,536
Trail Enhancements	<u>2,383</u>

27,919

It is estimated that the following revenues will be available in the Alleghany County Fairgrounds Fund for the fiscal year beginning July 1, 2010, and ending June 30, 2011:

Fees	4,000
Cleaning Deposit	3,500
Interest	100
Fund Balance Appropriation	<u>20,319</u>
	27,919

Section 5. Soil and Water Fund

The following amount is hereby appropriated in the Alleghany County Soil and Water Fund for the fiscal year beginning July 1, 2010, and ending June 30, 2011:

Eco Enhancement Expenses	22,739
Coop Expenses	6,350
Operating Expenses	4,539
Capital	<u>2,000</u>
	35,628

It is estimated that the following revenues will be available in the Alleghany County Soil and Water Fund for the fiscal year beginning July 1, 2010, and ending June 30, 2011:

Fund Balance Appropriation	25,928
Program Revenues	5,700
Eco Enhancement Revenues	<u>4,000</u>
	35,628

Section 6. Special Revenue Drug Fund

The following amount is hereby appropriated in the Alleghany County Special Revenue Drug Fund for the fiscal year beginning July 1, 2010, and ending June 30, 2011:

Reserve for Drug Related Expenses	141,000
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It is estimated that the following revenues will be available in the Alleghany County Special Revenue Drug Fund for the fiscal year beginning July 1, 2010, and ending June 30, 2011:

Fund Balance Appropriation	140,500
Interest	<u>500</u>
	141,000

Section 7. Register of Deeds Enhancement Fund

The following amounts are hereby appropriated in the Alleghany County Register of Deeds Enhancement Fund for fiscal year beginning July 1, 2010, and ending June 30, 2011:

Capital Expenses	50,679
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It is estimated that the following revenues will be available in the Alleghany County Register of Deeds Enhancement Fund for the fiscal year beginning July 1, 2010, and ending June 30, 2011:

Transfer from General Fund	13,177
Fund Balance Appropriation	37,402
Interest	<u>100</u>
	50,679

Section 8. Library Fund

The following amount is hereby appropriated in the Alleghany County Library Fund for the fiscal

year beginning July 1, 2010, and ending June 30, 2011:

Book Expenses	7,500
Annex Expenses	1,050
Capital Building Expenses	<u>38,204</u>
	46,754

It is estimated that the following revenues will be available in the Alleghany County Library Fund for the fiscal year beginning July 1, 2010, and ending June 30, 2011:

Fund Balance Appropriation	34,204
Library Building Rent	9,600
Miscellaneous Revenues	<u>2,950</u>
	46,754

Section 9. School Capital Reserve Fund

The following amount is hereby appropriated in the School Capital Reserve Fund for the fiscal year beginning July 1, 2010, and ending June 30, 2011:

School Capital Projects Fund	509,822
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It is estimated that the following revenues will be available in the School Capital Reserve Fund for the period beginning July 1, 2010, and ending June 30, 2011:

Contribution from General Fund—Art. 40 & 42	402,659
Fund Balance Appropriation	106,663
Interest	<u>500</u>
	509,822

Section 10. Transfer Facility Fund

The following amount is hereby appropriated in the Alleghany County Transfer Facility Enterprise Fund for the fiscal year beginning July 1, 2010, and ending June 30, 2011:

Transfer Facility Functions	351,002
Disposal/Transportation Expenses	<u>400,000</u>
	751,002

It is estimated that the following revenues will be available in the Alleghany County Transfer Facility Enterprise Fund for the fiscal year beginning July 1, 2010, and ending June 30, 2011:

Transfer Facility Fees	410,000
Tipping Fees	250,000
White Goods/Scrap Tires Revenues	39,000
State Reimbursement	7,800
FEMA Reimbursement	8,309
Interest	1,000
Fund Balance Appropriation	<u>34,893</u>
	751,002

Section 11. E-911 Fund

The following amount is hereby appropriated in the Alleghany County E-911 Fund for fiscal year beginning July 1, 2010, and ending June 30, 2011:

Operating Expenses	107,705
Capital	<u>202,395</u>
	310,100

It is estimated that the following revenues will be available in the Alleghany County E-911 Fund for the fiscal year beginning July 1, 2010, and ending June 30, 2011:

Fees-E911 Surcharge	106,705
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Interest	1,000
Fund Balance Appropriation	<u>202,395</u>
	310,100

Section 12. Property Taxes/Tax Rate

There is hereby levied a tax rate of \$0.43 (forty-three cents) per \$100 (One hundred dollar) valuation of property listed for taxes as of January 1, 2010, for the purpose of raising the revenues listed as "Current Year's Property Tax and Penalties" in the General Fund in Section II of this Ordinance.

This rate of tax is based on an estimated total valuation of property for the purpose of taxation at \$1,788,108,269 and an estimated tax collection rate of 94.43%.

Section 13. Special Authorization - Budget Officer

A. The Budget Officer shall be authorized to reallocate departmental appropriations among the various objects of expenditure, as he believes necessary.

B. The Budget Officer shall be authorized to effect interdepartmental transfers, in the same fund, not to exceed 10% of the appropriated monies for the department whose allocation is reduced. Notation of all such transfers shall be made to the Board on the next succeeding Financial Report.

C. May authorize interfund loans for a period of not more than 60 days.

D. Interfund transfers established in the budget document may be accomplished without recourse to the Board.

Section 14. Restriction - Budget Officer

A. The interfund transfer of monies, except as noted in Section 17, paragraph C and D, shall be accomplished by Board authorization only.

B. No salary increases, beyond those set forth in the budget document, may be made without Board approval.

Section 15. Capital Project Funds

The following Capital Project Funds remain open:

- A. Courthouse Building Fund
- B. QZAB Fund
- C. QSCB Fund
- D. Safety Fund

Section 16. Utilization of Budget and Budget Ordinance

This Ordinance and the Budget Document shall be the basis of the financial plan for Alleghany County Government during the 2010/2011 fiscal year. The Budget Officer shall administer the budget and he shall insure that operating officials are provided guidance and sufficient details to implement their appropriate portion of the Budget. The accounting section established records that are in consonance with the Budget and this Ordinance and the appropriate statutes of the State of North Carolina.

Adopted this the 28th day of June, 2010.